

## Statistical Tables

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### Notes regarding statistical tables:

- (1) The data sources for the statistical tables are the Certificate of Taxes Levied Report and the County Abstract of Assessment Report.
- (2) Property taxes levied includes homestead exemption tax loss.
- (3) Property taxes levied excludes taxes levied on redevelopment or enhanced value of community redevelopment projects using tax increment financing (TIF). See report to the Legislature for redevelopment projects, published on March 1 of each year, available on the web at: <http://pat.ne.gov/researchReports/taxIncrement/index.html>.
- (4) The state total valuations and property taxes levied for the years 1967 through current are listed in Table 1. Tax policy changes that affect the valuation or tax are explained in a previous section of the annual report, e.g. 1997 motor vehicles are no longer taxed based on a value. Also listed in Table 1 are the state total property tax amounts, mill levies, and average statewide property tax rates for applicable years. Payments in lieu of tax made by public power districts and other in lieu of tax payments are not included in total taxes.
- (5) Assessment levels for property:
  - i) for 1920 and prior years, property was assessed at 20 percent of its actual value;
  - j) from 1921 to 1952, property was assessed at its actual value;
  - k) from 1953 to 1955 property was assessed at 50 percent of its actual value;
  - l) in 1956 and 1957 property was assessed at 50 percent of its base value;
  - m) from 1958 to 1980 property was assessed at 35 percent of its actual value;
  - n) from 1981 to 1991 property was assessed at 100 percent of actual value;
  - o) from 1992 to 2006 property was assessed at 100 percent of actual value, with the exception of agricultural and horticultural land which was assessed at 80 percent of actual value.
  - p) beginning 2007, agricultural and horticultural land is assessed at 75 percent of actual value.
- (6) Example; years 1967 to 1980, tax rates were expressed as mills per one-thousand dollars of value.

Property market value	100,000
Assessment level	35%
Assessed value	35,000
Mill levy 55.925	
or 55.925/1000	.055925
Calculated Taxes	\$ 1,957.38

- (7) Example; years 1981 to current, tax rates are expressed as rates per one-hundred dollars of value.

Property market value	100,000
Assessment level	100%
Assessed value	100,000
Tax Rate 1.9574	
or 1.9574/100	.019574
Calculated Taxes	\$ 1,957.40

(8) Example for converting a mill levy to a tax rate:

Mill levy multiplied by assessment level divided by 10.  
55.925 (mill levy) multiplied by .35 (assessment level) divided by 10 (converted to \$100 per value)  
equals a tax rate of 1.9574

(9) In Lieu Of Taxes, Table 21. In Nebraska, every public corporation and political subdivision of the state that is primarily organized to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages, makes payments in lieu of property taxes. The payments are equivalent to 5 percent of the gross revenue derived by the power district, plus a fixed amount based on the 1957 levies. Other in lieu of tax payments are also reported for game and parks pursuant to Neb. Rev. Stat. §37-335, housing authorities pursuant to Neb. Rev. Stat. §71-1590, hospitals pursuant to Neb. Rev. Stat. §77-211, and community redevelopment authorities pursuant to Neb. Rev. Stat. §18-2137.

**Definitions of property type categories in the statistical tables:**

**Residential/single family** - all real property predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where occupancy is for a period of time usually year-round as opposed to a transitory occupancy by a single family or two families.

**Commercial** - all real property predominantly used or intended to be used for commerce, trade, or business. For purposes of reporting, multi-family dwellings predominantly used for occupancy by more than two families, are summarized with the commercial property type.

**Industrial** - all real property predominantly used or intended to be used for the process or manufacture of goods or materials.

**Recreational** - all real property predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment.

**Mineral (interests)** - an ownership interest of any minerals, mines, quarries, mineral springs, overriding royalty interest and production payments with respect to oil and gas leases. The minerals category includes both producing and non-producing interests.

**Home site** - land within a residential, recreational, commercial or industrial parcel, which is used or intended to be used for residential purposes. For purposes of reporting, home site land is summarized with the parcel's predominant property type or use.

**Farm home site land** - one acre or less of land that is contiguous to farm site and upon which is located a residence and necessary improvements needed for residential purposes. *For purposes of summarizing data, the farm residences and farm home site land are included with residential property sector.*

**Farm site land** - the portion of land contiguous to land actively devoted to agriculture which includes improvements that are agricultural or horticultural in nature, including any uninhabitable or unimproved farm home site. Farm site land shall not be classified as agricultural or horticultural land and shall not include any home site land.

**Agricultural land** - agricultural or horticultural land means a parcel of land, excluding any buildings or enclosed structure and the land associated with such building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes. Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture.

**Exempt** - property that receives an exemption from property tax, i.e. governmentally exempt or permissive exemptions such as religious, charitable, educational, etc.

**Centrally assessed** - property valued by the state for property tax purposes. The centrally assessed property information in the statistical tables of this report reflects "operating property" of railroads and public service entities, except for Table 22 which reflects data for car line companies and air carriers.

**Personal Property** - depreciable tangible personal property which is used in a trade or business or used for the production of income and which has a determinable life of longer than one year. Personal property net book value is determined pursuant to Nebraska's statutorily defined adjusted basis multiplied by the appropriate depreciation factor.